

***EXHIBIT A***

**ORDINANCE NO. 1819-01**

**AN ORDINANCE OF THE BOARD OF DIRECTORS  
OF THE LAKEPORT COUNTY FIRE PROTECTION DISTRICT  
ESTABLISHING MAXIMUM SPECIAL PARCEL TAX RATES  
FOR FIRE PROTECTION AND PREVENTION AND RELATED SERVICES**

**WHEREAS**, the Lakeport Fire Protection District (“District”) is a public agency of the State of California, formed and existing pursuant to the California Health and Safety Code (HSC § 13800 *et seq.*); and

**WHEREAS**, on November 25, 1996, the Board of Directors of the District (“Board”) enacted Ordinance No. 9697-1 calling a special election for the purpose of imposing a special tax for fire protection and prevention and related services, which ordinance was approved by the voters on March 4, 1997; and

**WHEREAS**, on December 2, 1996, the City Council of the City of Lakeport (“City”) enacted Ordinance No. 784 (96) calling a special election for the purpose of imposing a special tax for fire protection and prevention and related services, which ordinance was approved by the voters on March 4, 1997; and

**WHEREAS**, on November 22, 1999, the Local Agency Formation Commission (LAFCO) of Lake County completed the annexation of the City of Lakeport Fire Department by the District, and all rights and obligations under Ordinance No. 784 (96) transferred to the District; and

**WHEREAS**, the District provides fire protection services to the Lakeport and Finley areas of Lake County; and

**WHEREAS**, current funding is not adequate to cover the costs of administering and operating the District; and

**WHEREAS**, Section 4 of Article XIII A of the California Constitution, Section 13913 of the California Health and Safety Code, and 53978 of the California Government Code authorize the District to adopt a parcel tax, subject to two-thirds approval of the voters voting on the measure; and

**WHEREAS**, the parcel tax may be varied to each parcel, improvement, or use of property based on the degree of availability of fire protection and prevention; and

**WHEREAS**, on February 5, 2019, the Board held a noticed public hearing and thereafter approved Resolution No. 1819-13 calling an all-mail ballot election for May 7, 2019 submitting this Ordinance to the voters of the District.

**NOW, THEREFORE, BE IT ORDAINED**, by the Board of Directors of the Lakeport County Fire Protection District as follows:

Section 1. **Recitals.** The Recitals set forth above are incorporated herein and by this reference made an operative part hereof.

Section 2. **Purpose.** The purpose of the Parcel Tax is to provide funding to decrease response times and increase fire protection and emergency medical services including, without limitation, providing funding for the operation of local fire stations, and maintaining and replacing outdated firefighting equipment.

Section 3. **Definitions.**

"Parcel" means the land and improvements thereon, designated by a parcel number on the assessor's parcel map and carried on the secured property tax roll of Lake County.

"Developed Parcel" means any parcel upon which an improvement exists.

"Improvement" means those items included within the Revenue and Taxation Code Section 105 definition of improvement, except for: a) fence, poles and walls that are not a part or connected to a structure; b) trees and vines.

"Year" or "Fiscal Year" means the period of July 1 through the following June 30.

"Taxpayer" means the assessee of the property shown on the secured tax roll or the person or legal entity actually paying the tax, if different from the assessee.

"District" means Lakeport Fire Protection District.

Section 4. **Special Parcel Tax.** Subject to two-thirds approval of the voters, this parcel tax will become effective as of July 1, 2019. The parcel tax will be levied up to the maximum rate of \$6.14 per benefit unit. Beginning July 1, 2020, these rates may increase annually by June Consumer Price Index, All Urban Consumers for the San Francisco-Oakland-Hayward local area, not to exceed 3%. The tax will be collected by the Lake County Tax Collector (the "Tax Collector") at the same time as and along with, and will be subject to the same penalties as general *ad valorem* taxes collected by said Tax Collector. In the event the Tax Collector does not issue a property tax bill for a particular parcel, a direct invoice may be sent. The tax and penalty will bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid. Any tax levied will become a lien upon the properties against which taxes are assessed and collectible as herein provided.

With respect to all general property tax matters within its jurisdiction, the Lake County Tax Assessor or other appropriate County tax official (the "County") will make all final determinations of tax exemption or relief for any reason, and that decision will be final and binding. With respect to matters specific to the levy of the parcel tax, the decisions of the District will be final and binding. The procedures described herein, and any additional procedures established by the Board, will be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the parcel tax. Whether any particular claim is to be resolved by the District or by the County will be determined by the District, in coordination with the County as necessary.

The Board may make interpretations as to the application of the parcel tax, and adopt such additional clarifications or supplemental procedures, as it deems necessary or convenient for the administration of the parcel tax. Any Board decisions shall be considered final.

Section 5. **Rates.** The parcel tax shall be levied upon each parcel of real property wholly or partly located within the District at the following rates, subject to any exemptions or increases set forth in this Ordinance:

**Parcel Tax Rates:**

Units of Benefit Table

The amount of tax shall be determined by the following units of benefit per assessor parcel.

Residential

Single Family Dwelling	30 Units per dwelling
Mobile	30 Units per living unit
Mobile In Park	30 Units per living unit
Duplex	30 Units per living unit
Multi-Family or Apartments	15 Units per living unit

Other

Convalescent & Rest Homes	70 Units
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Commercial industrial/institutional

0-999 Building Sq. Ft.	50 Units
1,000 - 4,999 Building Sq. Ft.	75 Units
5,000 - 9,999 Building Sq. Ft.	100 Units
10,000 + Building Sq. Ft.	150 Units

**\* \* \* \*IN ADDITION TO THE ABOVE UNITS THE FOLLOWING EXTRA UNITS APPLY TO COMMERCIAL/INDUSTRIAL IMPROVEMENTS \* \* \* \***

More than one business in a building	75 Units per additional unit
Hotels & Motels	
0-10 Rooms	25 Units
Over 10 Rooms	1 Unit per room over 10

## All Land Use

### Vacant

Vacant 0 – 5 Acre	10 Units
Vacant 5.01 – 10 Acres	15 Units
Vacant 10.01 + Acres	20 Units

Parcel category will be determined annually based upon Lake County Assessor and/or other verifiable data.

Beginning in Fiscal Year 2020/2021 these rates may increase annually over the prior fiscal year by June Consumer Price Index, All Urban Consumers for the San Francisco-Oakland-Hayward local area, not to exceed 3%.

**Section 6. Protection of Funding.** Current law forbids any decrease in State or Federal funding to District because of its adoption of a parcel tax. However, if any such funds are reduced because of the adoption of this local funding measure, then the amount of the parcel taxes will be reduced annually as necessary in order to restore such State or Federal funding; as a result, whether directly or indirectly, no funding from this measure may be taken away by the State or Federal governments.

**Section 7. Accountability Provisions.** The following accountability measures, among others, will apply to the parcel taxes levied in accordance with this Measure: (a) the specific purposes of the parcel tax must be those purposes identified herein; and (b) an annual written report must be made to the Board of Directors showing (i) the amount of funds collected and expended from the proceeds of the parcel taxes and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the parcel taxes, as identified above.

**Section 8. Changes to Ordinance.** With the exception of Section 5, the Board is hereby authorized to make any changes to this Ordinance as may be convenient or necessary to comply with the intent of this Ordinance and requirements of law.

**Section 9. Severability.** If for any reason any provision of this Ordinance or the application thereof is found to be invalid, or if the special parcel tax is found inapplicable to any particular parcel within the District by a Court of competent jurisdiction, the balance of this Ordinance and the application of the parcel tax to the remaining parcels within the District shall not be affected and, to this end, the provisions of this Ordinance are severable.

**Section 10. Successors.** To the fullest extent permitted by law, this Ordinance and its special tax authorization and authority shall be binding upon any successors in interest to the District or any successors in interest to the District's fire protection and prevention functions, including emergency medical service functions.

**Section 11. Effective Date.** This Ordinance shall take effect immediately upon approval of two-thirds of the voters who cast ballots at special election to be held on May 7, 2019.

The foregoing ordinance was approved by the Board of Directors at a special meeting thereof on the 5th day of February, 2019, by the following vote:

AYES: Chairman Whitehead and Directors Davidson, Williams, Gabe and Flora.

NOES: None

ABSENT: None

ABSTAINING: None

Attest:

  
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District Secretary

  
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Chairman

Approved as to Form:

  
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Mark Velasquez, General Counsel